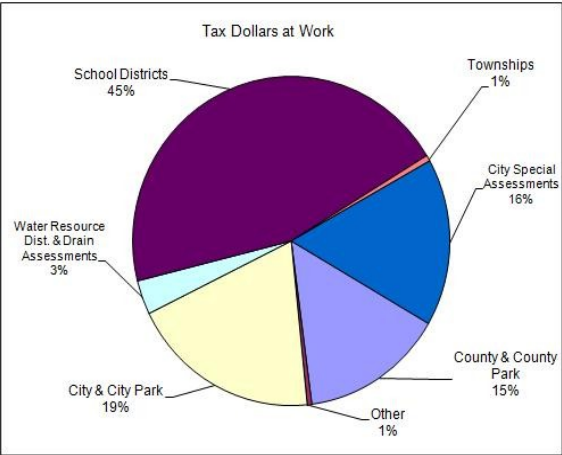


Each year, in early December, the county sends out property tax statements. For the 2011 budget year, those statements represented \$208 million in real estate taxes. Of this, the county levy (including the county park) amounted to over \$31 million, or approximately 15%. City levies and city special assessments accounted for another 35%. School Districts accounted for the largest percent of tax dollars, over 45%. Other taxing districts, such as townships, water resource districts and fire districts made up the remaining 5%.

With these tax dollars, the local governments are able to provide vital services to the citizens of Cass County. These services include education, public safety, water management, and social welfare just to name a few.



- For your convenience, you can pay your taxes using any of the following methods:
- The treasurer's office accepts cash, check or Discover Card
  - Through the mail, you can either pay by check or Discover Card
  - Most major banks in Cass County also accept property tax payments
  - On the Internet, at <http://www.casscountynd.gov> Payments may be made with credit cards or electronic check. Convenience fees will apply.

Cass County Government  
211 9th Street South  
P.O. Box 2806  
Fargo, ND 58108  
  
Phone: 701-241-5600  
Fax: 701-241-5728  
Email: [auditor@casscountynd.gov](mailto:auditor@casscountynd.gov)



## Budget in Brief 2011

### Cass County Commission

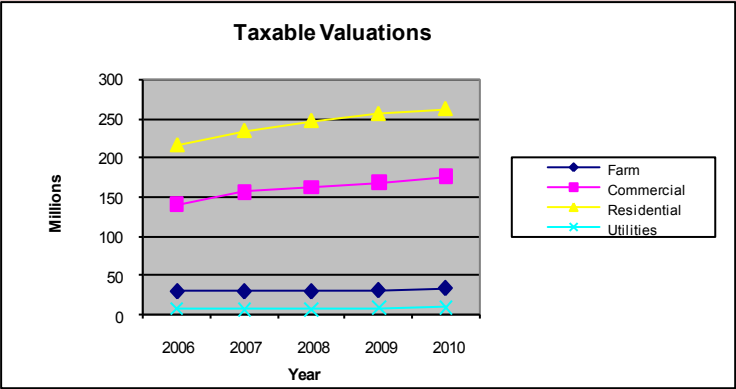
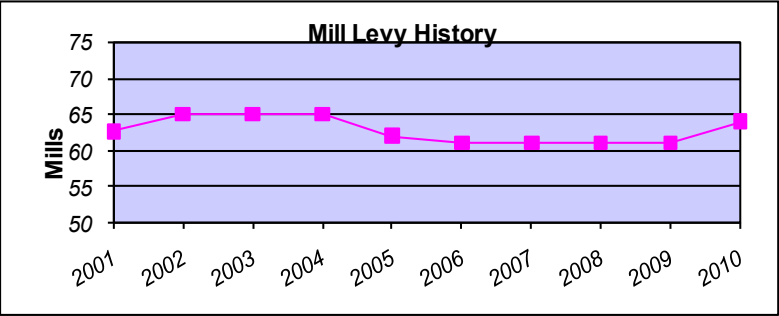
**Scott Wagner (Dist 1)**  
**Vern Bennett (Dist 2)**  
**Ken Pawluk (Dist 3)**  
**Darrell Vanyo (Dist 4)**  
**Robyn Sorum (Dist 5)**

**County Auditor**  
**Michael Montplaisir**  
**[auditor@casscountynd.gov](mailto:auditor@casscountynd.gov)**  
**[www.casscountynd.gov](http://www.casscountynd.gov)**

A copy of the detail budget may be viewed at the County Auditor's Office, 211 9th Street South, Fargo, North Dakota, or on line at [www.casscountynd.gov](http://www.casscountynd.gov)

### Budget in Review

In 1994, the voters approved a Home Rule Charter for the county. This charter sets a limit of 75 mills. Since then, the Commission has approved final budgets well within that 75 mills. The mill rate for 2011 is 64 mills, which is a 3 mill increase from the 2010 budget. The increase includes one mill for the emergency fund and 2 mills for the courthouse addition bonds. These mills represent the levies of the general, special revenue and debt service funds of the county. The mills do not include levies made by separate boards, such as Noxious Weed, Vector Control, County Park and Water Boards.



The taxable valuation continues to increase in the county, 3.5% in 2010. The growth in the tax base over the past five years has been over 20 percent - making Cass County the fastest growing county in North Dakota. The taxable valuation of Cass County for the 2010 tax year is \$481,032,464.

	2006	2007	2008	2009	2010
Farm	30,086,670	30,032,475	29,990,555	31,422,255	33,870,681
Commercial	140,920,460	156,360,195	162,648,174	168,533,176	175,816,396
Residential	217,107,787	234,881,372	247,339,051	256,030,488	262,258,763
Utilities	7,662,533	7,143,167	7,003,544	8,379,156	9,086,624
Total	395,777,450	428,417,209	446,981,324	464,365,075	481,032,464

Cass County Levy		
(Expressed in Mills)		
	2010	2011
General Fund	32.25	32.25
Special Levies:		
Road and Bridge	10.25	10.25
Human Services	17.50	17.50
Emergency Fund		1.00
Courthouse Addition Sinking		2.00
Senior Citizens Fund	1.00	1.00
Total Special Levies	28.75	31.75
Total General and Special Levies	61.00	64.00
Other Levies:		
Vector Control Board	1.00	1.00
Weed Control Board	2.00	2.00
County Park	.35	.35
Southeast Cass WRD	3.40	4.00
Rush River WRD	4.00	4.00
Maple River WRD	4.00	4.00
North Cass WRD	4.00	4.00
Red River Joint Board	1.00	2.00

The mills and taxable valuation are used to compute the property tax dollars the county will receive to support the county budget. Taxable value is computed as a percentage of the true and full value of property (market value). Market value times 50% equals ‘Assessed Value’. Assessed Value times a property classification percentage (10% for commercial and agricultural property, 9% for residential property) equals the taxable value.

To determine taxes on any parcel, the taxable value is multiplied by the total mills, then divided by one thousand.

**(Taxable Value X Mill Rate) / 1000 = Tax**

Noxious Weed Control is not levied in the City of Fargo. The County Park is levied only in those areas without a city park levy. All areas within the county are included in one of the water resource districts (WRD).

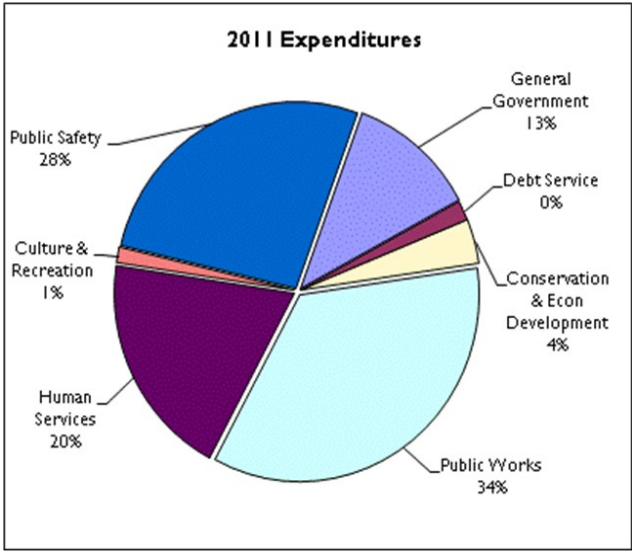
The 2011 budget is \$64.9 million, compared to \$60.6 million in 2010. The major difference is adding the Court-house Addition Sinking and Interest Fund to cover the principal and interest payments on the \$8.9 million general obligation bonds for the new construction. The Red River Joint WRD also increased their budget from 1 mill to 2 mills.

2010 was a difficult year for many departments in the county as they dealt with spring flooding issues once again. The county has added a 1 mill levy for 2010 to replenish the Emergency Fund that has been depleted over the past two years.

Personnel costs increased 7.9% over 2010. Personnel costs includes salaries, retirement contributions, health and dental insurance, and federal matching benefits. Personnel costs for the 2011 budget accounts for \$27 million of the \$64.9 million dollar budget.

The County Commission budget includes salaries and benefits for the county commissioners as well as donations to various public service agencies such as Fargo Cass Public Health and Rural Cass Ambulance. The commission budget also includes centralized costs such as property insurance and auditing fees.

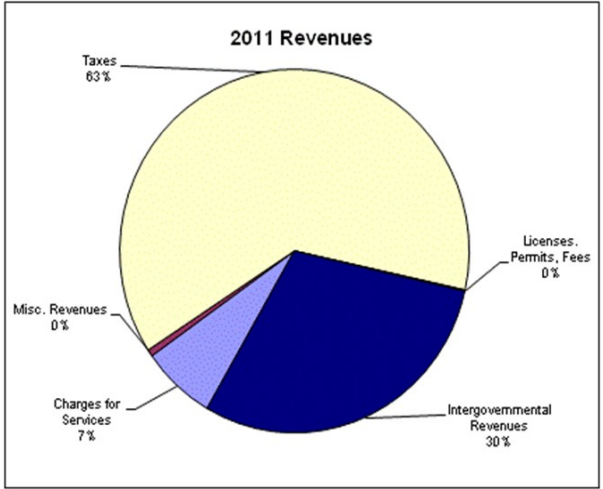
The County Sheriff’s budget includes the cost of the department operations as well as the cost of operations of the county jail and detention center.



# Cass County Budget

Fund	2010	2011
General Fund	22,177,508	23,074,810
Human Service Fund	11,310,394	12,083,479
County Highway Fund	13,663,419	13,828,608
Asset Forfeiture-Sheriff	193,327	184,860
Senior Citizens Fund	747,292	774,819
911 Service Fund	325,833	330,667
Asset Forfeiture-States Atty	12,500	3,000
Emergency Fund	0	0
JAIBG Fund—Sheriff	3,000	6,000
Block Grant—Sheriff	7,000	0
Jail Commissary Fund-Sheriff	249,494	255,483
Hazard Plan/Response Fund	3,925	20,032
Valley Water Rescue-Sheriff	34,290	34,290
NDRIN-County Recorder	454,500	660,000
Document Preservation Fund	43,850	65,755
Justice Mental Health—Sheriff	114,818	103,849
Parenting Workshop		33,500
Courthouse Addition S & I		952,698
Round Hill S & I	29,250	27,950
Greyhawk Estates S & I	41,988	35,956
Borderud's S & I	10,780	0
Holmen's 3rd S & I	8,352	8,351
Grandberg/Amber Plains S & I	39,507	38,563
Health Insurance Fund	3,298,343	2,631,415
Telephone Service Fund	321,700	145,900
Motor Pool Service Fund	52,000	53,200
Dental Insurance Trust	353,176	291,000
Weed Control Fund	410,398	435,917
Vector Control Fund	889,785	914,974
County Park	34,940	55,650
Southeast Cass WRD	4,014,990	5,508,325
Rush River WRD	346,670	299,065
Maple River WRD	599,845	692,410
North Cass WRD	361,195	418,675
Red River Joint WRD	446,979	960,000
Total	\$ 60,601,048	\$ 64,929,201

General Fund Departments		
Budgets	2010	2011
County Commission	2,188,923	2,248,715
County Administrator	1,994,159	2,007,236
Information Services	975,647	1,184,681
County Auditor	951,538	944,270
County Treasurer	365,352	339,240
County Recorder	535,628	554,733
Director of Equalization	281,616	262,779
State's Attorney	2,291,609	2,417,283
County Sheriff	11,557,525	12,119,171
Emergency Management	204,817	196,387
Planning	77,838	80,924
Extension Service	522,100	466,757
Veteran's Service	230,756	252,634
Total	\$22,177,508	\$ 23,074,810



The 2011 revenue budget is \$58.2 million, compared to a budget of \$55.3 million in 2010. The county is heavily dependent on local property taxes (63%) as a source of revenue. Intergovernmental revenues, including the county’s share of State Aid Distribution, Highway Gas Tax and reimbursements for the Human Service Program account for another 30% of the county’s revenues. Charges for Services include charges to the public and other agencies for services provided by the county. Revenues are expected to remain stable as a result of the strong economic growth in the county.